IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 2ND NOVEMBER 2006 / 11TH KARTHIKA 1928

WP(C).No. 27175 of 2004(I)

PETITIONER:

K.RAMESAN, AGED 38 YEARS,
S/O. KRISHNAN, KAIMUTTIL HOUSE,
KATANELLOOR, MANAKKALA.

BY ADV. SRI.A.T.ANILKUMAR

RESPONDENTS:
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1. THE DEPUTY THAHASILDAR (RR), ADOOR.

2. THE VILLAGE OFFICER, EARATH VILLAGE OFFICE.

3. THE JOINT R.T.O., ADOOR.

4. THE ROAD TRANSPORT OFFICER, ADOOR.

BY GOVERNMENT PLEADER SRI. S. DILEEP

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 02/11/2006 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE AGREEMENT DATED 19.10.1997

EXT.P2 TRUE COPY OF THE AGREEMENT DATED 10.6.1998

EXT.P3 TRUE COPY OF THE REPRESENTATION DATED 5.5.2004 TO THE FOURTH RESPONDENT.

EXT.P4 TRUE COPY OF THE REVENUE RECOVERY NOTICE DATED 9.7.2004

EXT.P5 TRUE COPY OF THE REPRESENTATION DATED 21.7.2004

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C.NO. 27175 OF 2004

Dated this the 2nd day of November, 2006

JUDGMENT

Petitioner's case is that petitioner was proceeded against for recovery of arrears of tax, even though petitioner was never the registered owner of the vehicle bearing Registration No. KEQ1571 which is stated to be Tata 307 mini lorry. However, it is admitted that petitioner purchased the vehicle, but resold it after one year's use without changing the registration. Even though counter affidavit is filed, it is not stated as to why recovery is not continued against the person to whom the petitioner has sold the vehicle. The purchaser to whom petitioner claims to have sold the vehicle has not entered appearance even though notice was served. It is therefore for the petitioner to furnish details of the purchaser to recovery authorities to trace the vehicle and recover the arrears of tax from the person in possession of the vehicle in terms of the Motor Vehicle Taxation Act. If the vehicle is not traced, then recovery will be continued against the registered owner or the person in possession and control of the vehicle

in accordance with Section 3 read with Section 9 of the Act. Revenue recovery proceedings will be kept in abeyance for three months for petitioner to furnish details and for respondents to trace the vehicle and persons liable for the relevant period and then proceed for recovery against each one of them, whether registered owner or person in control or possession of vehicle, including the petitioner.

W.P.C. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge